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APPLICATION NUMBER	FILING OR 371 (c) DATE	FIRST NAMED APPLICANT	ATTY. DOCKET NO /TITLE
10/788,583	02/27/2004	Sam S. Lightstone	CA920030120US1

CONFIRMATION NO. 6838

24852
 INTERNATIONAL BUSINESS MACHINES CORP
 IP LAW
 555 BAILEY AVENUE , J46/G4
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OC000000020407230

Date Mailed: 09/13/2006

NOTICE REGARDING CHANGE OF POWER OF ATTORNEY

This is in response to the Power of Attorney filed 08/28/2006.

- The Power of Attorney to you in this application has been revoked by the assignee who has intervened as provided by 37 CFR 3.71. Future correspondence will be mailed to the new address of record(37 CFR 1.33).

SHARON KUANG
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NOTICE OF ACCEPTANCE OF POWER OF ATTORNEY

This is in response to the Power of Attorney filed 08/28/2006.

The Power of Attorney in this application is accepted. Correspondence in this application will be mailed to the above address as provided by 37 CFR 1.33.

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